

REMARKS

In response to the Restriction Requirement dated September 19, 2005: In response to the Restriction Requirement required by the Examiner, requiring election between:

Group I: Claims 1-12 drawn to a surface acoustic wave device; and

Group II: Claims 13-22 drawn to a method of making a surface acoustic wave device,

Applicants elect, with traverse, Group I: Claims 1-12, drawn to a thin-film magnetic head. Although this election has been made with traverse, Applicants have cancelled Group II, accordingly, the restriction requirement is now moot.

Conclusion

If the Examiner is unable to allow the application in the next Office Action and believes that a telephone interview would be helpful to resolve any issues, he is respectfully requested to contact the undersigned.

Respectfully submitted,



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